



Internal Controls Checklist

Cash**Activity:**

QUESTION	YES	NO	NA	REMARKS
EVENT CYCLE 1: Issuance and Acceptance of Responsibility				
Does the activity have a change fund?	✓			used for cash registers for resale
Has the change fund custodian signed documentation for acceptance of the fund?	✓			
Does the activity have a petty cash fund?	✓			used for purchases when credit card is not accepted
Has the petty cash fund custodian signed documentation for acceptance of the fund?	✓			
EVENT CYCLE 2: Physical Security				
Are all cash funds secured in a locked container when not in use?	✓			Locked safe
Are opened safes attended at all times?	✓			Personnel always on duty
Are documents posted showing personnel with access to the safe(s)?	✓			Security Container check sheet
Is the number of persons with container access limited to four per AR 600-50?	✓			Desk personnel & manager
Are combinations and/or locks changed when a change in authorized personnel occurs, or security is compromised?	✓			
Is the chain-of-custody over funds always maintained by use of DA Form 4082 or other documentation?	✓			DAR serves this function
EVENT CYCLE 3: Sales / Change Fund Operations				
Are cash registers or pre-numbered receipts used to record all sales?	✓			Rectrac
Are pre-numbered forms controlled and accounted for?	✓			Control sheet utilized
Are all sales individually rung on cash registers?	✓			
Are cash registers operated with the drawer closed between sales?	✓			
Is access restricted to the read function (sales summary) for each cash register?	✓			Rectrac
Are overrings and underrings noted on register tapes, initialed by supervisor, and adjusted from sales?			✓	POSTouch screen - corrected by supervisor in Rectrac
Are cash overages and shortages reported on DA Form 4082? Are they tracked and evaluated when necessary?	✓			Reported on DAR Tracked on monthly statement

	YES	NO	N/A	Remarks
Are register readings made by someone other than the register operator?			✓	RecTrac
Are register readings made whenever the operator changes duty?			✓	RecTrac
Are cash register readings taken only by the activity manager or the manager's designee?			✓	RecTrac
Are the sales amounts displayed on cash registers visible to customers?	✓			Visible
Are receipts provided to customers?	✓			RecTrac
EVENT CYCLE 4: Deposit & Reporting Procedures				
Are receipts deposited daily, or for small activities whenever cash on hand reaches \$200 or weekly?	✓			Daily M-F
Are night deposit bags used for night and weekend deposits?		✓		
Are military escorts obtained for all deposits exceeding \$5,000?		✓		Never that high
Are checks listed separately on bank deposit slips or a machine tape attached to the deposit slip?	✓			
EVENT CYCLE 5: Surprise Cash Counts				
Are surprise cash counts made on all cash funds, to include registers in operation, at least quarterly?	✓			
Are cash counts documented to show the denomination of cash counted and the checks or petty cash receipts considered?	✓			
Is the amount of cash counted reconciled to authorization and cash receipt documents?	✓			
Does documentation show that all discrepancies were resolved?	✓			

I have reviewed this checklist. The controls prescribed are in place and operational except as noted in the remarks.

Betty B. Hendricks 3/10/06
 Program Manager Signature Date

For Linburn 13 Apr 06
 Reviewing Supervisor Date